

Earned Income Tax Credit (EITC) Volunteer Income Tax Assistance (VITA)

About 150,000 eligible Arizona families failed to receive thousands of dollars in tax credits because they did not file a tax return. You, or someone you know, may qualify for the Earned Income Tax Credit when you file your state and federal taxes. The VITA program provides free tax preparation sites throughout Tucson and Southern Arizona. Last year the program served over 3361 families and brought \$2.2 million in EITC refunds and \$4.4 million in federal refunds back to our community.

GREAT NEWS! If you qualify, you can have your taxes prepared for **FREE** at a Volunteer Income Tax Assistance (VITA) site in our area.

2007 Tax Year Earned Income Tax Credit Requirements

To claim the EITC, taxpayers must meet the following rules:

- ♦ Must have earned income
- ♦ Must have a valid Social Security number
- ♦ Investment income is limited to \$2,900
- ♦ Filing status can't be "married filing separately"
- ♦ Generally must be a U.S. Citizen or resident alien all year
- ♦ Cannot be a qualifying child of another person

Qualifying child criteria

- ♦ A qualifying child cannot be used by more than one person to claim the EITC.
- ♦ The child must meet the relationship, age and residency tests.

If you don't have a child:

- ♦ You must be at least age 25, but under age 65
- ♦ You cannot qualify as the dependent of another person
- ♦ You must have lived in the United States more than half the tax year

Earned Income Tax Credit Eligibility Table

Family Status	Income (Less Than)
Single	\$12,590
You + spouse	\$14,590
You + 1 child	\$33,241
You + 2 children	\$37,783
You + spouse + 1 child	\$35,241
You + spouse + 2 children	\$39,783

Call Community Information & Referral Services

For locations and times for free tax preparation

1-800-352-3792

For tax related information, visit www.irs.gov/eitc or

Call 1-800-TAX-1040



United Way of Tucson
and Southern Arizona